

**General Assembly**

Distr.: General
10 December 2007

Original: English

Sixty-second session

Agenda item 146

Financing of the United Nations Mission of Support in East Timor**Final performance report of the United Nations Mission of Support in East Timor****Report of the Advisory Committee on Administrative and Budgetary Questions**

1. The Advisory Committee on Administrative and Budgetary Questions has considered the final performance report of the Secretary-General on the United Nations Mission of Support in East Timor (UNMISET) (A/62/555), the mandate of which expired on 20 May 2005.
2. As shown in table 1 of the report, income from assessed and voluntary contributions to the United Nations Transitional Administration in East Timor (UNTAET) and UNMISET, as well as interest and other income, totalled \$2,034,505,000 for the period from the inception of UNTAET on 25 October 1999 to 30 June 2007, while net expenditure for the same period amounted to \$1,803,102,000, leaving an unencumbered balance of \$231,403,000. Credits returned to Member States amounted to \$225,426,000. Therefore, as at 30 June 2007, the fund balance amounted to \$5,977,000.
3. In paragraphs 9 to 12 of its resolution 61/282, the General Assembly decided, inter alia, that Member States that had fulfilled their financial obligations to the Mission would be credited with their share of the unencumbered balance and other income in the amount of \$31,835,900 in respect of the financial period ended 30 June 2006 and that for those Member States that had not fulfilled their financial obligations to the Mission, their respective share in the unencumbered balance and other income would be set off against their outstanding obligations. The Assembly also decided that the increase in the estimated staff assessment income of \$4,800 in respect of the same period should be added to the credits and encouraged Member States that were owed credits to apply them to any accounts where the Member State had outstanding assessed contributions.
4. As shown in table 2 of the report of the Secretary-General, cash assets for the Mission as at 30 June 2007 amounted to \$15,800,000, while total liabilities of



UNTAET and UNMISSET amounted to \$35,208,000, inclusive of the amount of \$31,584,000 payable to Member States, as well as \$3,624,000 in other liabilities, resulting in a cash shortfall of \$19,408,000. As indicated in paragraph 12 of the report, the shortfall is attributable primarily to uncollected assessed contributions in the amount of \$24,985,000. As a result, available cash would be insufficient to implement decisions taken by the General Assembly in its resolution 61/282.

5. In paragraph 13 of his report, the Secretary-General recommended that the General Assembly suspend, with effect from 29 June 2007, the provisions of paragraphs 9 to 12 of its resolution 61/282 regarding the disposition of credits due to Member States with respect to the unencumbered balance and other income for the period ended 30 June 2006, amounting to \$31,835,900, until outstanding assessed contributions were received and to retain in the Special Account for UNMISSET the cash assets of the Mission as at 30 June 2007 in the amount of \$15,800,000.

6. Upon enquiry, the Advisory Committee was informed that pending the approval by the General Assembly of the proposed budgets of the African Union-United Nations Hybrid Operation in Darfur (UNAMID) and the United Nations Mission in the Central African Republic and Chad (MINURCAT), which are currently under consideration, and the receipt of the assessed contributions, the cash requirements of those missions would be met from loans from closed peacekeeping missions, including UNMISSET, and from the Peacekeeping Reserve Fund. The Committee was further informed that the cash requirements of UNAMID, MINURCAT and the Somalia planning team were currently funded from the Peacekeeping Reserve Fund through commitment authorities totalling \$99.3 million, leaving a balance of \$50.7 million available in the Fund.

7. **Notwithstanding the considerations set out in paragraph 6 above, the Advisory Committee recommends that the available cash balances in the UNMISSET account be returned to Member States.**